FY2008 Centrally Valued Telephone & Telegraph Companies

AT&T Communications of New England,

Inc.

P.O. Box 7207 Bedminster NJ 07921

AT&T Corporation (Interstate Division) P.O. Box 7207 Bedminster NJ 07921

Choice One Communications of Massachusetts, Inc.

Corporate Tax Department 100 Chestnut Street Suite 600

Rochester NY 14604

Conversent Communications of

Massachusetts, Inc. Tax Department 210 Bear Hill Road Waltham MA 02451-1101

CTC Communications Corporation

Tax Department 210 Bear Hill Road Waltham MA 02451-1101

France Telecom Long Distance USA, LLC

13775 McLearen Road Mail stop 1100 Oak Hill VA 20171

Global Crossing North American Networks,

Inc.

Property Tax Department 1080 Pittsford - Victor Road

Pittsford NY 14534

Global Crossing Telecommunications, Inc.

Property Tax Department 1080 Pittsford - Victor Road

Pittsford NY 14534

Granby Telephone and Telegraph Company of

Massachusetts, Inc. 56 Campus Drive

New Gloucester ME 04260

Level 3 Communications, LLC
■ 1025 Eldorado Boulevard

Broomfield CO 80021

MCI Communications Services, Inc.

Property Tax Department P.O. Box 152206 Irving TX 75015-2206

MCI Metro Access Transmission Services of

Massachusetts, Inc. Property Tax Department P.O. Box 152206 Irving TX 75015-2206

Qwest Communications Corp. Property Tax Department 1801 California Street 25th Floor

Denver CO 80202

RCN BecoCom, Inc. 956 Massachusetts Avenue Arlington Massachusetts 02476 Richmond Telephone Company

P.O. Box 75 Richmond MA 01254

Sprint Communications Co. LP© Property Tax Department

P.O. Box 12913

Shawnee Mission KS 66282-2913

Taconic Telephone Corp. 155 Gannett Drive

South Portland ME 04106

Teleport Communications Group

dba AT&T P.O. Box 7207 Bedminster NJ 07921

Verizon New England, Inc. Property Tax Department P.O. Box 152206

P.O. Box 152206 Irving TX75015-2206

XO Communications, Inc. Property Tax Department 11111 Sunset Hills Reston VA 20190

------Cellular/Mobile Telecommunications Providers (Wireless) -------

Bell Atlantic Mobile of Massachusetts Corporation, Ltd. dba Verizon Wireless P.O. Box 7028 Bedminster NJ 07921-7028

France Telecom Corporate Solutions, LLC 13775 McLearen Road

Mail stop 1100 Oak Hill VA 20171

Independent Wireless One Corporation

PO Box 12913

Shawnee Mission KS 66282

New Cingular Wireless PCS, LLC■ dba Cingular Wireless

Property Tax Department P.O. Box 97061

Redmond WA 98073-9761

Nextel Communications of the Mid-Atlantic,

Inc

Property Tax Department P.O. Box 7911

Overland Park KS 66207-9011

Omnipoint Communications, Inc.

dba T-Mobile Tax Department 12920 SE 38th Street Bellevue WA 98006 Pittsfield Cellular Telephone Co.

dba Verizon Wireless

P.O. Box 7028

Bedminster NJ 07921-7028

Sprint Spectrum, LP© dba Sprint PCS

Property Tax Department

P.O. Box 12913

Shawnee Mission KS 66282-2913

■Partnerships and LLCs are centrally valued on all Poles, wires, underground conduits, wires and pipes, and all machinery, including switching equipment, used for telephone and telegraph purposes. M.G.L. c. 59, §39; M.G.L. c. 59, §18. These entities are subject to valuation and assessment locally on all other taxable personal property. M.G.L. c. 59, §5, cl. 16(2) &M.G.L. c. 63, §30 Incorporated telephone companies are centrally valued on Poles and wires over private property, all underground conduits, wires and pipes and electric generators used in providing telephone service. Companies with taxable locally valued personal property must file State Tax Form 2 in communities where the property is situated. All cellular/mobile telecommunications service providers will be centrally valued on all telecommunications machinery. TIR 06-19.